Summary of Changes to the PERSI Employer Manual
Preparing and Reporting Retirement Data

Introduction

One of the goals at PERSI is to minimize change to the transmittal reporting requirements. For the past six years no formatting changes have been required, even though we have required some minor data reporting changes. With passage of House Bill 202 and some modification of other PERSI business requirements such as Employer Audits, the transmittal file requires some minor modifications.

House Bill 202 - This bill created a new type of employee, a working retired (from PERSI) member. The following are the conditions of employment for this new type of employee.

a) *A certificated teacher or certificated administrator.*
b) *Age sixty-two (62) years or older <u>on the</u> <u>date of retirement.</u>*
c) *Receiving an <u>un-reduced</u> retirement benefit. (Met Rule of 90 or reached service retirement age at time of retirement).*
d) *Has never received benefits under the early retirement program established by section 33-1004G, Idaho Code.*
e) *Was employed as a school teacher or administrator at time of retirement.*
f) *Re-hired at a school district (K through 12).*
g) *Rehired on or after July 1, 2007. (The key date is the date they are rehired, not the date they retired.)*
h) *No active employments on the member's PERSI account.*

Those meeting the above requirements may return to work at a school as a teacher or administrator without a break in service.

For working retired members employer contributions are required, but member contributions are not.

Currently the provisions of HB202 apply only to school districts, but could be expanded to other employer types in future legislative sessions.

PERSI Employer Eligibility Review – As mentioned at the employer meetings, PERSI is developing new ways to conduct what was has be traditionally call the PERSI employer audit. The new method will require all employers to report all non PERSI eligible employees to us. Employers with an ORP plan will be required to report those employees also.

- The implementation date for this eligibility review reporting will be sometime next year.
- However, we strongly encourage all employers to migrate to the new transmittal header/summary record layout as soon as practical.

PERSI will accept the new and old header summary record layouts for the near term, but organizations that employ working retired members are required to use the new format.

Summary of Changes

Three new fields are being added to the end of the transmittal header/summary record.
Compensation for working retired members - comp_ret
and
Employer contributions for working retired members - cont_er_ret

and
Compensation for employees that are not Persi Eligible – comp_audit

The format id in the header/summary record is changing from the value of '3' to the value of '1'.

Summary formulas are changing:
```
comp_current = comp_c1 + comp_c2 + comp_ca + comp_cb + comp_cd + comp_ce +
               comp_ret

cont_total = cont_ee + cont_er + cont_ee_nca + cont_er_nca + cont_ee_vol + cont_er_vol
+ cont_ee_remit + cont_orp + cont_sleave


cont_er = cont_er_c1 + cont_er_c2 + cont_er_ca + cont_er_cb + cont_er_cd + cont_er_ce
+ cont_er_ret
```

New contribution source codes are being used with current contribution source types.
"PM" Persi Retired   Mandatory
"AM" Audit   Mandatory
"OM" ORP   Mandatory
"MM" Military   Mandatory

Renamed the detail field orig_hire_date to hire_date. The orig_hire_date field is ambiguous and has been interpreted in many ways. Hire_date is defined as the date an employee was hired at your organization for their current employment.

Removed references to 'new format'. All employers are using the new format.

Removed references to record formats and now refer to them as "Use Cases". We only use two record formats a header/summary record and the detail record. Added new working retired members, audit, and ORP use cases.